by a nonresident of the state doing business in the state. . . ." The decedent, Hetty Green, had large sums of money invested in the state, the income of which she usually reinvested there. She also changed her investments from time to time, but she maintained no office for the transaction of business, nor did she hold herself out to the public as a banker, broker, or money-lender. *Held*, that the capital so invested is not taxable under this statute. *In re Green's Estate*, 178 N. Y. Supp. 353.

A prior decision by the same court that this capital was not "invested *in business* in the state by a nonresident *doing business* in the state," was reversed and remitted for further inquiry. *In re Green*, 184 App. Div. 376, 171 N. Y. Supp. 494. In a scholarly opinion, the court has now reasserted its earlier decision. As it points out, the term, "business" is not a word of art at common law. See *The People ex rel. The Parker Mills* v. *The Commissioners of Taxes*, 23 N. Y. 242; *Smith* v. *Anderson*, 15 Ch. Div. 247, 258. Its indefinite connotation in ordinary speech, it likewise points out, and there seems to be no judicial interpretation of any similar statute. The judicial definition of the term in construing statutes dealing with corporations is not binding, since what is not business when done by an individual may often be business when done by a corporation organized for that express purpose. See *Smith* v. *Anderson*, *supra*, 260. Statutes imposing liability upon married women for contracts made while engaged in business are more nearly *in pari materia* with the statute in the principal case, and these were strictly construed. *Nash* v. *Mitchell*, 71 N. Y. 199; *Wheeler* v. *Raymond*, 130 Mass. 247. It is a well-recognized rule that statutes imposing taxes are to be construed strictly against the state. *Crocker* v. *Malley*, 249 U. S. 223; *Gould* v. *Gould*, 245 U. S. 151. In this situation, the decision displays a spirit of fairness and moderation which unfortunately has not always characterized the policy of legislatures and of courts in dealing with the taxation of estates of nonresidents.

UNFAIR COMPETITION — TRADE-MARKS AND TRADE NAMES — "PASSING OFF" BY USE OF DESCRIPTIVE WORD HAVING SECONDARY MEANING. — The plaintiff while holding patents for brushes set in rubber used exclusively the word "Rubberset" in selling its brushes. At the expiration of the patent, the defendant commenced manufacturing brushes set in rubber and sold them with the word "Rubberset" stamped on the handle together with its name as manufacturer. The plaintiff seeks to enjoin the use of the word. The court found that there was no likelihood of purchasers being misled as to whose goods they were buying. *Held*, that the injunction be denied. *Rubberset Co.* v. *Boeckh Bros. Co., Ltd*, 49 D. L. R. 13.

The plaintiff could have no property in a word which was purely descriptive of his product. *In re Swan & Finch Co.*, 259 Fed. 990 and 991. See 12 HARV. L. REV. 349. Nevertheless, words which are merely descriptive often come to have for the purchasing public a secondary meaning, as indicating the product of a particular manufacturer. In such cases, the manufacturer will be, to a certain extent, protected against the use of the word by others. *Shaver* v. *Heller & Merz Co.*, 108 Fed. 821; *Saalfield Pub. Co.* v. *Merriam Co.*, 238 Fed. 1. But the protection is given, not to any property in the word, but to the good will of the business. *Pillsbury-Washburn Flour Mills Co.* v. *Eagle*, 86 Fed. 608; *Crescent Tool Co.* v. *Kilborn & Bishop Co.*, 247 Fed. 299. Consequently, for relief to be granted, it is essential that the public be deceived or confused as to whose wares are being purchased. *Goodyear's India Rubber Glove Manufacturing Company* v. *Goodyear Rubber Co.*, 128 U. S. 598; *M. Werk Co.* v. *Grosberg*, 250 Fed. 968. Conceding the facts found by the court in the principal case, its result follows. But it may well be doubted whether there was not in fact sufficient danger of deception to justify a court in at least compelling the defendants to take active precaution against possible confusion. *Cf. Shredded Wheat Co.* v. *Humphrey Cornell Co.*, 250 Fed. 960.